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CHARLES ELMORE CROPLEY
CLERK

THE SUPREME COURT OF THE UNITED STATES

WASHINGTON, D. C.

Gussie P. Chapman,
Appellant,
Vs.
Commissioner of Internal Revenue
Appellee.
No. 573

NOTICE OF APPEAL

PETITION FOR REVIEW

BRIEF FOR APPELLANT

Gussie P. Chapman,
Pro. Se.

THE SUPREME COURT OF THE UNITED STATES

WASHINGTON, D. C.

Gussie P. Chapman, Appellant,	
Vs.	**No. .....**
Commissioner of Internal Revenue Appellee.	

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UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT
SAN FRANCISCO, CALIFORNIA

GUSSIE P. CHAPMAN,
APPELLANT.
vs.
COMMISSIONER OF INTERNAL REVENUE,
APPELLEE.
NO. 12705

NOTICE OF APPEAL

This is to object to and protest the opinion of this court, United States Court of Appeals for the Ninth Circuit, San Francisco, California, said opinion given under date of Oct. 10, 1951. The appellant assumes the formal decision will be in accordance with the opinion as rendered October 10, 1951., i. e.; opinion in favor of appellee.

The petitioner/appellant, herewih, serves notice of appeal to the next and highest court—The Supreme Court of the United States.

The reasons and facts sustaining this appeal are as follows:

I

THAT: Sec. 400 of the Internal Revenue Code has not been properly or correctly interpreted and applied for the benefit and use of the tax-payer.

II

THAT: The appellant has been denied the right to use and the benefits of Sec. 400 of the Internal Revenue Code, which, when properly applied, gives the tax-payer the right to and benefit of his/her personal exemption.

III

THAT: The tax table, page 4, 1040form, does not allow for the personal exemption of the **lone tax-payer.**

IV

THAT: The petitioner/appellant claims (and proves this claim and statement by actual computation) that the tax-payer has been cheated of his/her proper personal exemption whenever he/she uses the table, page 4, 1040form, on his/her gross income, however, Sec. 400 of the Internal Revenue Code gives relief to this situation when properly applied.

V

THAT: The respondent/appellee evades the issue, i. e., the right of the appellant to use Sec. 400 of the Internal Revenue Code and failed to prove (by actual computation) that the tax table, page 4, 1040form, allows for the personal exemption of the lone tax-payer.

WHEREFORE: In view of the ruling of this court which denies the petitioner/appellant the right to her personal exemption and denies the right to relief, through the use of Sec. 400 of the Internal Revenue Code: the petitioner/appellant appeals to the next and highest court of the land—the Supreme Court of the United States, for relief from exorbitant and as she believes, an illegal tax. AND: she asks for the proper and correct interpretation and application of Sec. 400 of the Internal Rev. Code.

Respectfully submitted,
s/GUSSIE P. CHAPMAN
Gussie P. Chapman
Petitioner/appellant

Helena, Montana
November 8, 1951.

THE
SUPREME COURT OF THE UNITED STATES

GUSSIE P. CHAPMAN,
Petitioner,
vs.
COMMISSIONER OF INTERNAL REVENUE,
Respondent,
NO.....

PETITION FOR REVIEW

The above named petitioner/appellant hereby appeals from the decision of The United States Court of Appeals, for the Ninth Circuit, San Francisco, California, to this, The Supreme Court of the United States for a hearing and review of this case as set forth in "Petition For Review", page 60, in the Transcript Of Record. The interpretation of Sec. 400 of the Internal Revenue Code is involved herein.

The controversy in this case stems from the petitioner/appellant's 1946 taxes and taxes for all succeeding years as long as the appellant's adjusted gross income is less than $5,000. The correct interpretation and application of Sec. 400 of the Internal Revenue code protects this low income class of people.

The petitioner/appellant alleges errors as follows:

I

THAT: Appellant's 1946 tax was computed wrong by both respondent/appellee and petitioner/appellant. Both parties were wrong in this computation, the correct computation of which, affects the appellant's taxes for all succeeding years as long as the adjusted gross income is less than $5,000. (Sec. 400 of the Internal Revenue Code).

II

THAT: The tax table, page 4, 1040form, does not allow proper exemptions and proper deductions as allowed the tax-payer by law.

III

THAT: The appellant has been denied the use of and proper administration of Sec. 400 of the Internal Revenue Code, which, if properly employed, would considerably reduce the appellant's income tax each year.

IV

THAT: The Transcript of Record errs by failing to include, as a part of the record, a Step-By-Step computation of the applicant's 1946 tax. This Step-By-Step computation of the 1946 tax was introduced and referred to at the hearing before the U. S. Court of Appeals, for the Ninth Circuit, San Francisco, Oct. 9th, 1951, and should have been a part of the Transcript of Record. This Step-By-Step computation is a vital point in this case as it proves the table, page 4, 1040form, does not allow proper exemption and deductions as provided by law.

WHEREFORE: The Petitioner/Appellant prays:

I

THAT: She may be allowed to come before this honorable court, The Supreme Court of the United States, and compute this tax step-by-step which computation will conform absolutely with Sec. 400 of the Internal Revenue Code and will prove absolutely that the table, page 4, 1040form, does not allow the proper personal exemption.

II

THAT: She may be allowed to come before this honorable court and present additional new evidence, and vital evidence, in this case which proves that the table, page 4, 1040form, does not allow the proper personal exemption.

III.

THAT: This case may not/shall not be decided

alone and merely by the faulty Transcript of Record, as provided by the lower court, the U. S. Court of Appeals for the Ninth Circuit, **BUT:** the afore mentioned vital evidence be admitted and considered for a fair and just decision.

IV.

THAT: The petitioner/appellant, Gussie P. Chapman, be reimbursed, whatsoever the law allows, for expenditures incurred since the beginning of this case: AND, that tax refunds for the years since and including 1946 be refunded: AND, that the tax account of Gussie P. Chapman, with the Bureau of Internal Revenue, be brought up to date and settled in full according to Sec. 400 of the Internal Revenue Code.

Respectfully submitted,

(s)/GUSSIE P. CHAPMAN
Gussie P. Chapman,
Petitioner/appellant

STATE OF MONTANA
County of Lewis & Clark } ss.

Gussie P. Chapman, being duly sworn, says she is the petioner/appellant above named: That she has read the foregoing petition and is familiar with the statements contained therein, and the statements are true to the best of her knowledge and belief.

s/Gussie P. Chapman
Affiant

Subscribed and sworn to before me this 11th day of December, 1951.

s/Ethel S. Hallberg
Notary Public.

THE SUPREME COURT OF THE UNITED STATES
WASHINGTON, D. C.

GUSSIE P. CHAPMAN,
APPELLANT
Vs.
COMMISSIONER OF INTERNAL REVENUE,
APPELLEE
} No. .....

BRIEF FOR APPELLANT

PRELIMINARY STATEMENT

This case involves the appellant's 1946 income tax and all income taxes for succeeding and future years as long as the adjusted gross income, of the appellant, is less than $5,000. Primarily this case involves the proper interpretation of Sec. 400 of the Internal Revenue Code, which section governs incomes of those whose adjusted gross is less than $5,000.

The appellant is now and was then seeking the lowest possible tax and she found this law, Sec. 400 of the Internal Revenue Code to be to her advantage and benefit.

In the Tax Court of the United States, in session October 18, 1949, at Helena, Montana, the petitioner/appellant had this to say. . . . ."and I want all former computations stricken, and take the table on my net income." Page 31, paragraph 3, Transcript of Record. The table referred to in this statement is the table, Page 4, 1040form. The appellant believes that by taking the table, page 4, 1040form, and in compliance with Sec. 400 of the Internal Revenue Code, this will be to her best interest and will give her the lowest possible tax which she is seeking.

QUESTIONS PRESENTED

IN SEEKING THE LOWEST POSSIBLE TAX FOR THE PETITIONER/APPELLANT

(a) Did respondent/appellee properly determine petitioner's Federal income tax liability for the year 1946 was in the amount of $181.00 **AND,** as provided by **Section 400** of the Internal Revenue Code?

(b) Did respondent/appellee allow the petitioner/appellant the **right to** and **use of** the tax table, page 4, 1040form, **AND,** as provided by Sec. 400 of the Internal Revenue Code?

(c) Did petitioner/appellant prove her contention: i.e., the table on page 4, 1040form, **DOES NOT** allow the personal exemption ($500 then, $600 now) as provided by Congress for every tax-payer of the land?

(d) Does the 1040form, U. S. INDIVIDUAL INCOME TAX RETURN, make such claim: i.e., that the personal exemption has been allowed by the table, page 4, 1040form?

STATUTES AND REGULATIONS INVOLVED

Internal Revenue Code:

"SEC. 400. IMPOSITION OF TAX

"In lieu of the taxes imposed by sections 11 and 12, there shall be levied, collected, and paid for each taxable year upon the net income of each individual whose adjusted gross income for such year is less than $5,000, and who has elected to pay the tax imposed by this supplement for such year, the tax shown in the following table: (the table is that on page 4, 1040form.)

The petitioner/appellant having been confused in the computation of her 1946 income tax, and in this confusion she computed her tax using a sort of combination of secs. 11 and

12 together with the tax table, page 4, 1040form. (See photostat, page 36, No. 12705, TRANSCRIPT OF RECORD —U. S. Court of Appeals, for the ninth circuit.) The above described computation was adjudged wrong or incorrect by the Collector of Internal Revenue at Helena, Montana, and the Collector relegated the petitioner/appellant's 1946 tax to the tax table, Page 4, 1040form. The appellant accepted this relegation at the hearing in the U. S. Tax Court, in session at Helena, Montana, October 18, 1949. (See page 24, last paragraph, No. 12705 Transcript of Record—U. S. Court of Appeals, for the ninth circuit)—in this the following is said:

> Mrs. Chapman: "Well, I am willing to take the table if they will let me take the table on my net income and the law says I may take the table on my net income".....

And at this same hearing the appellant again says: (See page 31, 3rd paragraph, No. 12705 Transcript of Record. U. S. Court of Appeals for the ninth circuit)—

> Mrs. Chapman: Your Honor, I have gone over this thing very thoroughly, and as I say, I was confused, and I want all former computations stricken and take the table on my net income."

APPELLANT'S REQUEST FOR FINDINGS OF FACT

1. Petitioner/Appellant, Gussie P. Chapman, is an individual residing in Helena, Montana, who filed her tax return with the Collector of Internal Revenue at Helena, Montana, for the years 1946, 1947, 1948, 1949, which this case includes and any and all years thereafter so long as the adjusted gross income is less than $5,000.

II. Throughout this case, the computations made by the various representatives for the Respondent/Appellee, these computations have computed the Appellant's tax according to Sections 11 and 12 of the Internal Revenue Code.

III. The Appellant has repeatedly made the statement that she will/would accept the tax table, page 4, 1040form,

which right was allowed by the Collector in a letter dated Dec. 29, 1947—(See page 43, par. 1 Transcript of Record). This table is in lieu of Sections 11 and 12 which is plainly stated in Sec. 400 of the Internal Revenue Code.

IV. Whenever the Respondent/Appellee, or his representatives, have used the table, page 4, 1040form, to compute the Appellant's taxes they have persisted in using this table on the **gross income** of the tax-payer and by thus computing the tax the tax-payer is denied and deprived his/her right to a personal exemption as allowed by law and such computation is in violation of Sec. 400. of the Internal Revenue Code.

V. The computation of the Appellant's 1946 and 1949 taxes conforms absolutely with Sec. 400 of the Internal Revenue Code and these computations are attached hereto for the information and review of this honorable Court. (See Exhibits A, B. C.)

VI. Attention is called to the fact: No where/place on the 1040form U. S. Individual Income Tax Return, is the claim or statement made, i.e., that the table, page 4, 1040form, allows for the personal exemption; it does say, however, page 1, par. 3, 1040form, ... "This table, which is provided by law, automatically allows about 10 percent of your total income for charitable contributions, interest, taxes, casualty losses, medical expenses, and miscellaneous expenses." . . . . . these items are termed "deductions" and has nothing to do with the $500/$600 personal exemption.

ARGUMENT

An analysis of Judge Arundell's opinion as promulgated, May 26, 1950, Gussie P. Chapman, petitioner Vs. Commissioner of Internal Revenue, Respondent, in The Tax Court of the United States, docket No. 19426; and confirmed by the U. S. Court of Appeals for the Ninth Circuit Oct. 10, 1951, San Francisco, California, Docket No. 12705, it is plain to understand that the Honorable Judge's opinion was based on errors and false representation of the case as

presented the court by the Respondent and that no consideration was given the Petitioner regarding her right to use the table, page 4, 1040form, for the purpose of computing her taxes according to Sec. 400 of the Internal Revenue Code, said table to be used and conforming with the correct and proper interpretation of said Sec. 400 of the Internal Revenue Code.

The Petitioner/Appellant has repeatedly made the statement: i.e. The tax table, Page 4, 1040form, **does not allow the personal exemption** ($500 or $600 according to the tax year), **UNLESS** the table is used in conformity with Sec. 400 of the Internal Revenue Code. (See Exhibit A)—A Step-by step Computation of the Petitioner/Appellant's 1949 Taxes, page 16 of this brief. Also see, "How To Find The Correct Tax By The Tax Table, page 4, 1040form", page 12 of this brief. See "Computation of Income Tax on a Gross Income of $1,606.27 for 1946—Income Tax of Gussie P. Chapman," page 14 of this brief. (Exhibit B.)
The Respondent/Appellee has repeatedly and persistently computed the Petitioner/Appellant's taxes according to Secs. 11 and 12, of the Internal Revenue Code and by so doing the Respondent did mis-represent this case to The Tax Court of the United States, AND, since the decision of Judge Arundell and confirmed by the U. S. Court of Appeals, was based on this misrepresentation and false premise, and said decision has deprived the Petitioner/Appellant of her election and right to use the tax table, page 4, 1040form, according to Sec. 400 of the Internal Revenue Code, AND, since said Sec. 400 is **in lieu of** Secs. 11 and 12,

NOW THEREFORE: the Appellant prays that this honorable court, The Supreme Court of the United States, will review this case on the facts and merits as upheld and substantiated by governing laws, AND, that the erroneous decision of Judge C. H. Arundell of the Tax Court of the United States, and confirmed by the U. S. Court of Ap-

peals, these decisions be set aside and restore to the tax-payer, Petitioner/Appellant, Gussie P. Chapman, her rights to a fair and just tax as is vouchsafe all tax-payers by Sec. 400 of the Internal Revenue Code.

The Appellant also requests that this court, The Supreme Court of the United States, will cause to be refunded all back taxes due the appellant, as computed according to Sec. 400 of the Internal Revenue Code, THAT, this computation shall continue as long as the Appellant's adjusted gross income is less than $5,000. THAT, all costs and expenses of this case, as have been expended by the Appellant as set forth page 19, these tax refunds, costs and expenses shall be refunded and restored to the Petitioner/Appellant, Gussie P. Chapman.

CONCLUSION

This is a matter that affects many thousands of people throughout the United States—people of the lower income brackets—people who need every penny of their earnings. This tax, as it is administered in the State of Montana, takes from these people something like $40 on the $1,000 net income.

This case needs the earnest consideration of this honorable Court regarding the proper interpretation of Sec. 400. of the Internal Revenue Code and when that consideration is given, it follows that the determination of this court will be for the petitioner/Appellant.

Respectfully submitted,
s/Gussie P. Chapman
Petitioner/Appellant.

Jan. 31, 1952

(EXHIBIT A)

HOW TO FIND THE CORRECT TAX BY THE TAX TABLE (Page 4, 1040form)

A STEP BY STEP PROCESS OF COMPUTATION OF INCOME TAX, **PROVIDED,**

the tax-payer elects to take the table, page 4, 1040form. This process of computation conforms absolutely with Sec. 400 of the Internal Revenue Code.

1st. Step: Tax-payer must give his/her total or gross income.

2nd. Step: Deduct from the gross income the $500 or $600 (depending upon the tax year) personal exemption allowed by law.

3rd. Step: Deduct from the results of the 2nd. step, the 10% of gross income for deductions (as defined on page 1, par. 3, 1040form). The result of this 3rd. step will be the tax-payer's adjusted gross income.

> Since the table, page 4, 1040form, allows about 10% for charitable contributions, etc. (see page 1, par. 3, 1040form)—the next step must be to find what amount was allowed by the table in actual dollars and cents. **THEREFORE:**

4th. Step: Take the tax-payer's gross income: turn to page 4, 1040form, and find the amount of tax the table calls for on the tax-payer's gross income.

5th. Step: Take the tax the table calls for and divide this amount by the tax-payer's gross income—the result will

be the percentage of taxation the table has taken for taxes on the gross income.

20% is the full tax (normal and surtax) before allowable personal exemptions and deductions are made.

NOW:

6th. Step Subtract the percentage of taxation as found in the 5th. step from the full 20% tax and the result will be the percentage of gross income the table has allowed for the tax-payer's exemptions and deductions.

7th. Step Multiply the tax-payer's gross income by the percentage result of the 6th. step and the result will be the actual allowance, in dollars and cents, as allowed by the table, page 4, 1040form, for the tax-payer's allowable exemption and deductions.

8th. Step: NOW: Since the amount, as shown in the 7th. step, has been allowed by the table, **THEN**: The tax-payer must add this amount to his/her gross to find the true and correct tax by the table, page 4, 1040form.

NOTE: This process conforms absolutely with Sec. 400. of the Internal Revenue Code.

See: —Computation of Income Tax on a Gross income, $1,606.27—page 14 (Exhibit B)

Computation of Income Tax on a Gross income, $2,568.34, page 16 of (Exhibit C)

(EXHIBIT B)

COMPUTATION OF INCOME TAX ON A GROSS INCOME ON $1,606.27 FOR 1946 INCOME TAX

OF

GUSSIE P. CHAPMAN

Account No. 7115503
Income tax for 1946

Gross income $1,606.27
Withholding $193.90

Tax (as per table on page 4, 1040-form) for gross income of $1,606.-27—$181.00
20% or .2000—full tax
11.26%-.1126--tax on gross income

8.74%-.0874 amt. allowed by the table, page 4, 1040form, for exemptions and deductions.

		11.26% of gross inc.
gross in.	$1,606.27	/181.000000
		160 627
		20 3730
		16 0627
1606.27		4 31030
.0874		3 21254
642508		1 097760
1124389		963762
1285016		133998
$140.387992		

or

$140.39—amt. allowed by table, page 4, 1040-form for exemptions and deductions.

(Exhibit B, Continued)

$1606.27—gross income
500.00—exemption allowed by law

$1106.27—
160.63—10% deduction allowed by law

$ 945.64—adjusted gross
$ 140.39—amt. allowed by table, page 4,

$1086.03 1040form, and must be added to the adjusted gross so as to be able to find the correct tax as per table, page 4, 1040form.

"SUPPLEMENT T—INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN $5,000

"Sec. 400. IMPOSITION OF TAX.

"In lieu of the taxes imposed by sections 11 and 12, there shall be levied, collected, and paid for each taxable year upon the net income of each individual whose adjusted gross income for such year is less than $5,000, and who has elected to pay the tax imposed by this supplement for such year, the tax shown in the following table: (the table is that on page 4, 1040form.)

$1,606.27 is the gross income — $1,086.03 is the adjusted gross. Since the table, page 4, 1040form, allows $140.39 ("about 10%" for deductions) then that amount, $140.39, must be added to the adjusted gross to find the correct tax as per table, page 4, 1040form. $945.64—adjusted gross plus $140.39—"about 10%" for deductions—this gives a sum of $1,606.03 and the table, page 4, 1040form, 1946, gives the tax for this amount to be $91.00. Withheld tax $193.00. $193.90 minus $91.00 gives the amount of refund to be $102.90. The Collector's office issued a refund on this 1946 account in the amount of $127.40, Therefore: the tax-payer owes the Federal Govt. $24.50 on her 1946 taxes. Tax-payer protests any/all interest charges. Account should have been checked for errors before refund issued.

EXHIBIT C

COMPUTATION OF INCOME TAX ON A GROSS INCOME ON $2,568.34 FOR 1949 INCOME TAX

OF

GUSSIE P. CHAPMAN

Gross income $2,568.34
Withholding $286.30
Tax, (as per table on page 4, 1040form) for gross income of $2,568.34—$283.00
20% or .20—full tax
11% or .11—tax on gross inc.

9% or .09—amt. allowed by table, page 4, 1040form, for exemption and deductions.

11% of gross inc.

Gross income $2,568.34/283.0000

256 834

26 1660
25 6834

4826

2568.34
.09

$232.1506 or $232.15—amt. allowed by table, page 4, 1040form, for exemptions and deductions.

$2568.34—gross income
600.00—exemption allowed by law

1968.34
256.83— 10% deduction allowed by law

$1711.51—adjusted gross
232.15—this amt. must be added to the adjusted gross since this amt., $232.15, was allowed by the table, page 4, 1040form.

$1943.66

"INDIVIDUAL INCOME TAX ACT OF 1944."— "SUPPLEMENT T INDIVIDUALS WITH ADJUSTED GROSS INCOME OF LESS THAN $5,000"—SEC. 400. IMPOSITION OF TAX:

> "In lieu of the taxes imposed by sections 11 and 12, there shall be levied, collected and paid for each taxable year upon the net income of each individual whose adjusted gross income for such year is less than $5,000, and who has elected to pay the tax imposed by this supplement for such year, the tax shown in the following table: (table, page 4, 1040form.)

$2,568.34 is the gross income—$1711.51 is the adjusted gross. Since the table, page 4, 1040form, allows $232.15 for exemptions and deductions then that amount, $232.15 must be added to the adjusted gross, $1711.51, the sum of $1711.51 plus $232.15 is $1943.66.

The table, page 4, 1040form, gives the tax on $1,943.66 to be $190.00.

$286.30—amt. withheld
190.00—amt. of tax

$ 96.30—amt. of refund due

s/GUSSIE P. CHAPMAN

A CORRECT COMPUTATION AND REPORT OF
INCOME TAX FOR
GUSSIE P. CHAPMAN, APPELLANT
FOR
THE YEARS: 1946-1947-1948-1949-1950-

A SUMMARY

In this summarized report, the taxes, for each year, have been computed in accordance with Exhibit "B"—for the year 1946 and, in accordance with the computation of the appellant's 1949 taxes. These computations conform and agree with Sec. 400 of the Internal Revenue Code.

A SUMMARIZED REPORT

Year	Gross Income	Tax Withheld	Correct Tax	Correct Refund
1946	$1,606.27	$193.90	$ 91.00	$102.90
1947	1,991.68	245.00	151.00	94.00
1948	2,267.83	256.80	149.00	107.80
1949	2,568.34	286.30	190.00	96.30
1950	2,785.44	335.20	230.00	104.80
Total	$11,219.56	$1317.20	$811.00	$505.80
			Refund credits	127.40
			Amount due appellant	$378.40

CREDITS: REFUNDS

1946	Refund	$127.40
1947	No Refund	
1948	Refund check not cashed	$ 18.80
1949	Refund check not cashed	3.30
1950	Refund check not cashed	3.20
Total amount of credits as per refunds		$127.40

TAX REFUNDS AND COURT COSTS IN THE CASE OF

CHAPMAN V. COMMISSIONER

SUMMARY AND GRAND TOTAL OF AMOUNTS DUE APPELLANT AND APPELLEE

Amounts Due	Appellant—Apellee
Refund on Appellant's 1946 tax	$127.40
Refund by Court of Appeal (Transcript of Record)	72.86
Tax Refunds due, as per Sec. 400, Int. Rev. Code for years, 1946-1947-1948-1949-1950	$505.80
The Tax Court of the United States, filing fee..	10.00
The United States Court of Appeals, filing fee..	25.00
Transcript of Record, U. S. Court of Appeals..	245.00
Transcript of Record, Supreme Court of U. S.....	50.00
Filing Fee, Supreme Court of United States	100.00
40Printed Copies of Appeal and Brief, etc.	114.75
	$1,050.55 $200.26
	200.26
Amount due Appellant	$850.29

$25.00 ← Refund 1/24/1952

NOTE: The Appellant has made no charges for Attorney fees, stenographic work nor postage. Barring mechanical errors, the Appellant believes this summarized statement is correct in every detail and she says it conforms, absolutely, with Sec. 400 of the Internal Revenue Code.

APPENDIX

	Pages
Letter dated, 12/21/1951, Requesting Extention of Time	21
Letter dated, 1/2/1952, Allowing Extention of Time	22
Letter date, 1/31/1952, Inclosed with 40 Printed copies of this Document to Clerk of Supreme Court of the U. S. in the case of Gussie P. Chapman V. Commissioner of Internal Revenue	23

Helena, Montana
Box 287
December 21, 1951

RE:Chapman V. Commissioner:

Clerk of the
SUPREME COURT OF THE UNITED STATES
Washington 13, D. C.

Dear Sir:

Because of my unfamiliarity with the rules and practices of this Court, and on account of the holiday season etc., I find the time remaining is too short for me to comply with rule 38 which governs this case.

You will please extend this time 30 days from date of January 8, 1952 to February 8, 1952 for the purpose of complying with rule 38: time for filing petition for writ of certiorari in this court.

Thanking you for this favor and for the Revised Rules of the Supreme Court of the United States which was sent me recently.

Very truly yours

Mrs. Gussie P. Chapman

Office of the Clerk

Supreme Court of the United States

Washington 13, D. C.

January 2, 1952

Mrs. Gussie P. Chapman
Helena, Montana.

Re. Chapman v. Comm'r. of Internal Revenue

Dear Madam:

Your letter of the 21st, requesting an extension of time was presented Mr. Justice Douglas who on December 31st signed an order extending the time to and including February 7th. A copy of the Justice's order is enclosed and you should advise your adversary of its entry.

Yours truly,

Charles Elmore Cropley, Clerk

By E. P. Cullinan,
Assistant

EPC:mb
Encl.

Helena, Montana
Box 287
Jan. 31, 1952

RE: Chapman V. Commissioner:

Clerk,
THE SUPREME COURT OF THE UNITED STATES
Washington, D. C.

Dear Sir:

Under separate cover, I am sending ~~Inclosed, herewith, are~~ 40 printed copies of the case of Gussie P. Chapman Vs. Commissioner of Internal Revenue, as required by this court.

The required printed matter is composed of the following:

Notice of Appeal—dated November 8, 1951

Petition for Review—dated December 11, 1951.

Petitioner/Appellant's Brief

Copy of this letter: Clerk, The Supreme Court of the United States.

The petitioner does not want this case decided on the Transcript of Record as an examination of said Transcript of Record, reveals the fact that important material, i.e., "Step-by-Step Computation of Income Tax," has been omitted from the Transcript of Record. The case cannot be justly and adequately decided without this computation before the court for the court's consideration.

WHEREFORE: to decide this case on the faulty and er-

roneous Transcript of Record would be denying the petitioner/appellant and thousands of other tax payers, throughout the United States, their rights as allowed by law, to their personal exemption in their income tax.

The petitioner wants this case decided on the interpretation and application of Sec. 400 of the Internal Revenue Code, and wishes to appear before the Supreme Court and compute this or any other tax WHEREBY, she will prove that the table page 4, 1040form of the U. S. Individual Income Tax Return, does not allow the taxpayer his/her personal exemption allowed by law.

I have your letter acknowledging receipt of Petition for Review and $100.00 filing fee.

Very truly yours,

s/Gussie P. Chapman

NOTE: This letter to be a part of and included in petitioner/appellant's Petition for Review and Brief for Appellant.

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